

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$148,033	\$313,954	\$165,921
735,000	863,715	128,715
10,000	106,193	96,193
387,028	376,236	(10,792)
130,000	1,433	(128,567)
75,500	216,935	141,435
30,547	24,802	(5,745)
38,194	36,330	(1,864)
<u>1,554,302</u>	<u>1,939,598</u>	<u>385,296</u>
138,784	124,569	14,215
247,500	245,362	2,138
157,110	25,289	131,821
1,029,400	993,650	35,750
292,949	433,327	(140,378)
103,699	95,568	8,131
92,000	91,434	566
<u>2,061,442</u>	<u>2,009,199</u>	<u>52,243</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP) Basis and Actual
 For the Year Ended December 31, 1995

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>(\$19,921)</u>	<u>\$93,766</u>	<u>\$113,687</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from bank loan			
Proceeds from insurance claims			
Operating transfers in		7,254	7,254
Operating transfers out	(30,000)	(23,271)	6,729
Total other financing sources	<u>(30,000)</u>	<u>(16,017)</u>	<u>13,983</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND USES</u>	(49,921)	77,749	127,670
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>490,322</u>	<u>544,622</u>	<u>54,300</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$440,401</u>	<u>\$622,371</u>	<u>\$181,970</u>

(Concluded)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>(\$507,140)</u>	<u>(\$69,601)</u>	<u>\$437,539</u>
87,500	97,000	9,500
70,666	70,666	
141,000	23,271	(117,729)
(80,000)	(7,254)	72,746
<u>219,166</u>	<u>183,683</u>	<u>(35,483)</u>
(287,974)	114,082	402,056
<u>532,276</u>	<u>890,029</u>	<u>357,753</u>
<u>\$244,302</u>	<u>\$1,004,111</u>	<u>\$759,809</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP) Basis and Actual
 For the Year Ended December 31, 1994

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$287,952	\$283,781	(\$4,171)
Sales and use			
Other taxes	5,000	3,032	(1,968)
Licenses and permits	20,300	18,803	(1,497)
Intergovernmental revenues:			
Federal funds	82,689	78,391	(4,298)
State funds	239,941	237,552	(2,389)
Local funds			
Fees, charges, and commissions			
Fines and forfeitures			
Use of money and property	10,300	8,178	(2,122)
Other	195,010	208,989	13,979
Total revenues	<u>841,192</u>	<u>838,726</u>	<u>(2,466)</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	100,802	95,939	4,863
Judicial	73,526	69,478	4,048
Elections	16,142	11,457	4,685
Finance and administration	62,268	33,932	28,336
Other general government	244,012	245,037	(1,025)
Public safety	209,890	205,988	3,902
Public works	18,759	19,617	(858)
Health and welfare	70,886	53,448	17,438
Culture and recreation	720	272	448
Economic development	5,509	4,503	1,006
Transportation	22,700	14,118	8,582
Intergovernmental			
Capital outlay			
Debt service			
Total expenditures	<u>825,214</u>	<u>753,789</u>	<u>71,425</u>

(Continued)

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$148,033	\$173,036	\$25,003
735,000	752,855	17,855
12,000	15,754	3,754
250,208	234,412	(15,796)
79,207	140,084	60,877
96,900	85,880	(11,020)
29,323	21,184	(8,139)
	5,559	5,559
<u>1,350,671</u>	<u>1,428,764</u>	<u>78,093</u>
125,539	102,406	23,133
	4,379	(4,379)
10,000	5,268	4,732
1,059,008	990,950	68,058
374,150	178,279	195,871
92,324	84,864	7,460
80,000	94,876	(14,876)
<u>1,741,021</u>	<u>1,461,022</u>	<u>279,999</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP) Basis and Actual
 For the Year Ended December 31, 1994

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>\$15,978</u>	<u>\$84,937</u>	<u>\$68,959</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from bank loan	15,000		(15,000)
Proceeds from insurance claims	208,952	194,643	(14,309)
Operating transfers in	(222,952)	(208,303)	14,649
Operating transfers out	<u>1,000</u>	<u>(13,660)</u>	<u>(14,660)</u>
Total other financing sources (uses)			
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	16,978	71,277	54,299
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>473,344</u>	<u>473,344</u>	
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$490,322</u>	<u>\$544,621</u>	<u>\$54,299</u>

(Concluded)

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>(\$390,350)</u>	<u>(\$32,258)</u>	<u>\$358,092</u>
20,000	20,000	
187,291	187,291	
144,760	142,661	(2,099)
<u>(130,760)</u>	<u>(129,000)</u>	<u>1,760</u>
<u>221,291</u>	<u>220,952</u>	<u>(339)</u>
(169,059)	188,694	357,753
<u>701,335</u>	<u>701,335</u>	
<u>\$532,276</u>	<u>\$890,029</u>	<u>\$357,753</u>

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

Notes to the Financial Statements
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994

INTRODUCTION

The Tensas Parish Police Jury is the governing authority for Tensas Parish and is a political subdivision of the State of Louisiana. The police jury is governed by seven jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 1996.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the police jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes the Tensas Parish Police Jury is the financial reporting entity for Tensas Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which potential component units should be considered part of the Tensas Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

Component Unit	Year End	Criteria
Lake Bruin Waterworks District No. 1	December 31	1,3
Lake Bruin Waterworks District No. 2	December 31	1,3
St. Joseph Waterworks District	December 31	1,3
Tensas Parish Assessor	December 31	2,3
Tensas Parish Clerk of Court	June 30	2,3
Tensas Parish Sheriff	June 30	2,3
Sixth Judicial District - District Attorney	June 30	2,3
Sixth Judicial District - Indigent Defender Board	December 31	2,3
Sixth Judicial District - Judicial Expense Fund	December 31	2,3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (police jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (police jury).

Considered in the determination of potential component units of the reporting entity were the Tensas Parish School Board and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Tensas Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Tensas Parish Police Jury.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

B. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds of the police jury are classified into the governmental fund type category. In turn, this category is divided into separate fund types. The description of each existing fund type follows:

Governmental Fund Types:

Governmental fund types account for all of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental fund types include:

1. **General Fund** -- the general operating fund of the police jury and accounts for all activities except those required to be accounted for in other funds.
2. **Special revenue funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of the Eleventh Judicial District Criminal Court Fund is reported as a special revenue fund.

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain or infrastructure general

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

fixed assets consisting of roads, bridges and drainage systems are not capitalized, as these assets are immovable and of value only to the police jury. No depreciation is recognized on general fixed assets.

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group. Only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Sales and use taxes are recognized in the month received by the police jury's collection agents, the Concordia Parish School Board and the Louisiana Department of Public Safety and Corrections - Office of Motor Vehicles.

Federal and state grants are recorded when the police jury is entitled to the funds.

Fines and forfeitures are recognized in the period they are collected by the parish sheriff.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, federal and state grants, fines and forfeitures, and sales taxes on motor vehicles are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and increases in long-term debt are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

E. BUDGETS

Preliminary budgets for the ensuing year are prepared by the secretary/treasurer during October of each year. During November of each year, the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

For the two years ended December 31, 1995, the police jury adopted modified accrual basis budgets for the governmental fund types. The budget comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

Encumbrances accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed for other commitments of the police jury. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. CASH AND CASH EQUIVALENTS

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. COMPENSATED ABSENCES

Employees of the police jury earn 5 to 10 days of non-cumulative annual leave each year, depending on their length of service. Full-time employees are allowed, on an as-needed basis, sick leave up to 12 days each year. A maximum of 30 days of sick leave may be accumulated and carried forward. There is no provision for payment of accrued sick leave upon separation.

Full-time employees of the Tensas Parish Library, with at least 6 months of service, earn from 10 to 22 days of non-cumulative annual leave each year, depending on their position. Part-time employees earn annual leave on a pro rata basis. Full-time employees earn 14 days of sick leave each year, with part-time employees earning sick leave on a pro rata basis. Sick leave of up to 42 days may be accumulated. There is no provision for payment of accumulated sick leave upon separation.

Employees of the Sixth Judicial District Criminal Court Fund earn from 5 to 10 days of vacation leave each year, depending on their length of service. Annual leave must be taken in the year earned and cannot be carried forward. Sick leave is granted, on an as-needed basis, at the discretion of the district attorney and judges of the district.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

At December 31, 1995, there are no accumulated and vested benefits relating to annual and sick leave that require accrual or disclosure.

I. SALES TAXES

The police jury has been authorized to levy and the following sales and use taxes:

- A. A one per cent sales and use tax approved by the voters on August 5, 1975, for an indefinite period. The net proceeds of the tax (after cost of collections) are used for: (1) 66-2/3 per cent for a sanitary landfill and garbage collection, (2) 33-1/3 per cent for ambulance service.
- B. A three-fourths of one per cent sales tax approved by the voters on January 11, 1988. The net proceeds of the tax are dedicated to supplement revenues of the Road Special Revenue Fund.
- C. A one-half of one per cent sales tax approved by the voters on January 18, 1994, for a period of five years beginning April 1, 1994. The net proceeds of the tax are dedicated to construct, operate, and maintain a solid waste program and regional sanitary landfill in Tensas Parish and implement federal and state solid waste requirements.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. FUND DEFICITS

At December 31, 1995, the Criminal Court Fund has a deficit in unreserved/undesignated fund balance in the amount of \$34,463. Management intends to eliminate this deficit through controlling expenditures and operating transfers from the General Fund.

3. EXPENDITURES - ACTUAL AND BUDGET

The following special revenue fund had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1994:

Fund	Budget	Actual	Unfavorable Variance	
Gravity Drainage District No. 3	\$19,500	\$24,427	\$4,927	20.17%

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

The following special revenue funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>	
Emergency Preparedness Fund	\$13,200	\$25,289	\$12,089	47.80%
Interim Site Closure Fund	87,500	91,448	3,948	4.31

4. LEVIED TAXES

The following is a summary of authorized/levied ad valorem tax millages at December 31, 1995:

	<u>Millage</u>		<u>Expiration</u>
	<u>Authorized</u>	<u>Levied</u>	
Parishwide taxes:			
General maintenance	4.00	3.15	Indefinite
Special maintenance	10.00	10.00	1997
Health unit maintenance	2.61	1.64	1996
Library maintenance	4.00	3.61	1996
Interim landfill site closure	6.00	6.00	1997
District taxes:			
Drainage District No. 1	4.00	4.61	1996
Drainage District No. 2	3.00	3.04	2001
Drainage District No. 3	3.58	3.60	2003

The difference between authorized and levied millages is the result of re-assessments of the taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

5. CASH AND CASH EQUIVALENTS

At December 31, 1995, the police jury has cash (book balances) totaling \$934,225 in interest bearing demand deposit accounts.

Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) totaling

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

\$958,882, are adequately secured by \$210,430 of federal deposit insurance (GASB Category 1), and \$748,452 of securities held in the trust department of the fiscal agent bank, but not in the name of the police jury. (GASB Category 3).

Because the pledged securities are held in the trust department of the fiscal agent bank, in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized under the provisions of GASB Codification 150.163(b); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand.

6. RECEIVABLES

The following is a summary of receivables at December 31, 1995:

Class of Receivable	General Fund	Special Revenue Funds	Total
Taxes:			
Ad valorem	\$239,784	\$255,304	\$495,089
Sales and use		124,177	124,177
Other taxes, licenses, etc.			
Intergovernmental revenues:			
Federal	3,767		3,767
State	53,919	20,581	74,500
Other	6,545	28,314	34,859
Total	<u>\$304,015</u>	<u>\$428,377</u>	<u>\$732,392</u>

7. CHANGES IN GENERAL FIXED ASSETS

The following provides detail on the changes in general fixed assets for the two years ended December 31, 1995:

	Land	Buildings	Furniture and Equipment	Library Books	Total
Balance, January 1, 1993	\$18,000	\$373,329	\$1,445,787	\$250,435	\$2,087,550
Additions			15,277	20,029	35,306
Deletions			(4,510)	(10,080)	(14,590)
Balance, December 31, 1994	18,000	373,329	1,456,554	260,383	2,108,266
Additions			123,626	17,584	141,210
Deletions				(10,150)	(10,150)
Balance, December 31, 1995	<u>\$18,000</u>	<u>\$373,329</u>	<u>\$1,580,180</u>	<u>\$267,817</u>	<u>\$2,239,326</u>

At December 31, 1995, \$1,687,180 or 75.34 per cent of the general fixed assets are valued at historical cost and \$552,146 or 22.66 per cent are valued at estimated historical cost.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

B. PENSION PLANS

Substantially all employees of the police jury, excluding employees of the Tensas Parish Fire Protection Districts, are members of the Parochial Employees Retirement System of Louisiana ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the police jury are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 per cent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post office Box 14619, Baton Rouge, LA 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$45,407, \$39,310, and \$39,810, respectively, equal to the required contributions for each year.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

9. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of general long-term debt transactions for the two years ended December 31, 1995:

	Certificates of Indebtedness	Bank Loan	Lease/ Purchases Payable	Claims Payable	Landfill Closure and Postclosure Care Costs	Total
Long-term debt payable at January 1, 1994	NONE	\$280,000	NONE	\$94,552		\$374,552
Additions		20,000			\$59,863	79,863
Deductions		(80,000)		(10,913)		(90,913)
Long-term debt payable at January 1, 1995	NONE	220,000	NONE	83,639	59,863	363,501
Additions	\$97,000		\$35,975		61,060	194,035
Deductions		(80,000)	(8,286)	(15,935)		(104,221)
Long-term debt payable at December 31, 1995	<u>\$97,000</u>	<u>\$140,000</u>	<u>\$27,689</u>	<u>\$67,703</u>	<u>\$120,923</u>	<u>\$453,315</u>

At December 31, 1995, the certificates of indebtedness and the bank loan are comprised as follows:

\$250,000 Certificate of Indebtedness, Series 1995, dated May 10, 1995, with \$97,000 issued and outstanding. The certificates, bearing an interest rate of 6.90 per cent per annum, are payable in annual installments through March 1, 1998. Principal and interest payments are payable from the Interim Landfill Closure Site Fund.

A bank loan initially dated April 1, 1994, was incurred to fund operations. The loan is to be repaid over a four-year period with semi-annual interest payments. Principal and interest payments are payable from the Landfill Site Fund.

During the year ended December 31, 1995, the police jury entered into a lease\purchase agreement for the acquisition of a tractor with mower attachment. The agreement provides for five (5) annual payments in the amount of \$8,286, beginning in September 1995 through September 1999. The principal and interest payments are payable from the Road Fund. The following is a schedule of future minimum payments under the agreements together with the present value of the minimum payments as of December 31, 1995:

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

	<u>Lease/ Purchases</u>
Year Ending December 31,	
1996	\$8,286
1997	8,286
1998	8,286
1999	<u>8,286</u>
Totals	33,143
Less - amount representing interest	<u>(5,453)</u>
Net present value of future payments	<u>\$27,689</u>

10. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1995:

Due General Fund, December 31, 1993	\$34,616
Amount due for 1994	<u>NONE</u>
Due General Fund, December 31, 1994	34,616
Amount due for 1995	<u>NONE</u>
Due General Fund, December 31, 1995	<u>\$34,616</u>

11. INTERFUND RECEIVABLES/PAYABLES

Interfund receivables/payables at December 31, 1995, are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$75,127	
Special revenue funds:		
Road	14,940	\$40,511
Criminal Court		34,616
Gravity Drainage District:		2,405
No. 1		2,756
No. 3		<u>9,778</u>
Total	<u>\$90,067</u>	<u>\$90,067</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

12. PAYMENTS IN-LIEU-OF TAXES

The Tensas River National Wildlife Refuge was established in 1985 which resulted in a loss of ad valorem tax revenue for those taxing bodies within the boundaries of the refuge. However, the United States Department of the Interior paid \$197,306 for five years to the Tensas Parish Police Jury through the Louisiana Department of the Treasury. The payments were made in lieu of taxes. Federal regulations require the police jury to distribute the payments to those taxing bodies which incurred the loss of ad valorem tax revenue. The total of \$197,306 was retained by the police jury based on information obtained upon receipt of the first payment made in 1985. During 1990, the police jury was ordered to distribute to the taxing bodies their proportionate share of the payments. As shown in note 9 (claims payable) of the financial statements, at December 31, 1995, the police jury owes \$67,703 which is recorded as a liability in the general long-term debt account group.

13. DEFERRED COMPENSATION PLAN

The police jury offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, which is available to all police jury employees, permits employees to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation fund is accounted for as an agency fund. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to these amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant. Deposits are stated at market.

According to the plan document, the police jury has no liability for losses under the plan, except where it can be shown that fraud or theft has occurred. Deposits total \$9,938 at December 31, 1995, as reflected in Statement A. The following is a schedule of changes in deferred compensation program balances for the two years ended December 31, 1995:

Balance, December 31, 1993	\$9,938
Additions	2,339
Deductions	<u>(548)</u>
Balance, December 31, 1994	11,728
Additions	5,592
Deductions	<u>(1,491)</u>
Balance, December 31, 1995	<u>\$15,828</u>

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

14. RISK MANAGEMENT

Employee Benefit Plan and Trust -- on November 1, 1990, the police jury established the Tensas Parish Police Jury Employee Benefit Plan and Trust, which is recognized within the General Fund, to account for the program of medical and death benefits to participating police jury employees and dependents. Premiums are paid into the account by the other funds from employee payroll deductions and employer contributions. These premiums are reported as quasi-external interfund transactions. The premiums are based primarily upon annual projections of subsequent years' costs and are available to pay claims and administrative costs of the program. During the years ended December 31, 1995 and 1994, the program paid benefits and administrative costs of \$139,983 and 169,437, respectively. The plan administrator obtains reinsurance for excess claims. The specific excess reimbursement policy covers individual claims in excess of \$10,000 per person, with a lifetime maximum liability limit of \$1,000,000 per each covered participant. The aggregate excess reinsurance covers total claims of the police jury in excess of \$86,110 per plan year (November 1 through October 31).

Unemployment Compensation -- in April 1995, the Tensas Parish Police Jury established the Unemployment Compensation Fund, which is recognized within the General Fund, to account for the program related to the payment of unemployment compensation benefits. Individual funds contribute to the benefit program based on contribution rates similar to the rates previously charged by the commercial carrier. The police jury has obtained the services of a management company to provide assistance in establishing this program and to provide assistance in processing unemployment claims filed against the police jury. The police jury has not obtained reinsurance on the program and has assumed all liabilities relating to the possible payment of claims. For the year ended December 31, 1995, the police jury did not incur any expenditures relating to claims for unemployment compensation.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 Notes to the Financial Statements
 (Continued)

15. LITIGATION

At December 31, 1995, the police jury is involved in the following litigation:

Hill-Burton Funds -- suit, filed by the United States government, seeks the return of \$1,270,089 in Hill-Burton funds in connection with the closing of the Tensas Memorial Hospital. In the opinion of the district attorney, legal counsel for the police jury, the case has not progressed to a point that will allow an estimation of any potential liability to the police jury. The police jury intends to aggressively defend its position as a defendant in the suit. Accordingly, no provision for any liability that may result from the suit has been recognized in the accompanying financial statements.

Sanitary Landfill -- a compliance order, filed by the Louisiana Department of Environmental Quality (DEQ Solid Waste Division) requiring the Tensas Parish Police Jury to make certain changes to a new cell prior to receiving a permit to operate. It is the opinion of the district attorney, legal counsel for the jury, that upon completion of the current project, which has already been let for bid, the permit will be granted.

16. FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the two years ended December 31, 1995, follows:

Balance at January 1, 1994	\$554,108
Received	1,833,000
Issued	<u>(1,844,379)</u>
Balance at December 31, 1994	542,729
Received	1,791,000
Issued	<u>(1,809,200)</u>
Balance at December 31, 1995	<u><u>\$524,529</u></u>

17. SANITARY LANDFILL

State and federal laws and regulations require that the police jury place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and postclosure care has a balance of \$120,923 at December 31, 1995, which is based on

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Notes to the Financial Statements
(Continued)

approximately 9.1 per cent usage (filled) of the landfill. It is estimated that an additional \$1,219,867 will be recognized as closure and postclosure care expenses between the date of the balance sheet and the date the landfill is expected to be filled to capacity (2033). The estimated total current cost of the landfill closure and postclosure care (\$1,314,500) is based on the amount that would be paid if the landfill were acquired as of December 31, 1994. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

As of December 31, 1994, the police jury has not established procedures to fund the closure and postclosure care costs estimated to be \$120,923 at December 31, 1995. These costs and any additional costs that might arise from changes in postclosure requirements (due to changes in technology or more rigorous environmental regulations, etc.) may need to be recovered by charges to future landfill users, taxpayers, or both.

On February 29, 1996, the Tensas Parish Police Jury (the Parish) entered into a *Contract of Landfill Management* (Contract) with Twin Bridges Company, Inc. (Contractor) which transfers operation and maintenance of the Tensas Parish Landfill from the Parish to the Contractor. The Contract frees the Parish from any and all future environmental liabilities and/or responsibility associated with ownership, operation of, and management of the Tensas Parish Landfill.

Although the financial obligation related to closure and postclosure care of the landfill has been legally transferred to the Contractor and the contract ultimately frees the police jury from the financial obligation related to closure and postclosure care of the landfill, it has been determined that the Contractor is not currently financially capable of meeting the financial obligations imposed by the closure and postclosure care responsibilities. Accordingly, the Parish is required to, and has, recognized the closure and postclosure costs relating to the operation of the Tensas Parish Landfill in the accompanying financial statements.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1995

SPECIAL REVENUE FUNDS

PUBLIC WORKS FUNDS

Road Fund -- accounts for the maintenance and operation of parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Act funds and sales tax revenues.

Gravity Drainage District Funds -- account for drainage projects within the boundaries of each respective district. Financing is provided by a specific ad valorem tax and the related state revenue sharing in each district.

Waste Collection Fund -- accounts for the operation of a solid waste collection and disposal system. Financing is provided by sales tax revenues.

Landfill Site Fund-- accounts for the operation of the parish landfill. Financing is provided by sales tax revenues and tipping fees.

Interim Landfill Closure Site Fund -- accounts for the anticipated closure costs relating to the initial cells at the landfill site. Financing is provided by a specific parishwide ad valorem tax .

HEALTH UNIT FUND -- accounts for the maintenance and operation of the Tensas Parish Health Unit. Financing is provided by a specific parishwide ad valorem tax and the related state revenue sharing.

AMBULANCE FUND -- accounts for the operation of the parishwide ambulance service. Financing is provided by sales tax revenue.

CRIMINAL COURT FUND -- created by Section 571.11 of Title 15 of the Louisiana Revised Statute of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund to be used to pay expenses of the criminal court system of the parish. Expenditures are made from the fund on motion of the district attorney and approved by the district judges. The statute requires that one-half of the fund balance remaining a December 31 of each year be transferred to the parish General Fund.

LIBRARY FUND -- accounts for the operation of the Tensas Parish Library financed by a specific parishwide ad valorem tax and the related state revenue sharing, and state grants.

EMERGENCY PREPAREDNESS FUND -- accounts for the operation of the parishwide civil defense program. Financing is provided by a grant from the Federal Emergency Management Agency.

HOSPITAL GRANT FUND -- accounts for a grant received from the State of Louisiana - Department of Health and Hospitals to develop projects that plan for or provide needed primary care to indigent and low-income persons.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1995
(Continued)

HOSPITAL INSURANCE FUND -- accounts for the proceeds received on insurance reimbursement claims. The funds are spent to repair the damaged buildings and equipment at the parish hospital facility.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND -- accounts for a grant obtained from the United States Department of Housing and Urban Development, passed through the State of Louisiana - Block Grant Section, to fund various public works projects in the parish.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1995

	PUBLIC WORKS FUNDS	HEALTH UNIT	AMBULANCE	CRIMINAL COURT
<u>ASSETS</u>				
Cash and cash equivalents	\$242,087	\$104,121	\$265,685	\$12
Receivables	298,785	33,994	16,226	4,545
Interfund receivables	14,940			
	<u>\$555,812</u>	<u>\$138,115</u>	<u>\$281,911</u>	<u>\$4,557</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts and withholdings payable	\$16,127	\$248	\$129	\$4,404
Interfund payables	55,450			34,616
Total Liabilities	<u>71,577</u>	<u>248</u>	<u>129</u>	<u>39,020</u>
Fund Equity - fund balances - unreserved - undesignated	<u>484,235</u>	<u>137,867</u>	<u>281,782</u>	<u>(34,463)</u>
	<u>\$555,812</u>	<u>\$138,115</u>	<u>\$281,911</u>	<u>\$4,557</u>
TOTAL LIABILITIES AND FUND EQUITY				

<u>LIBRARY</u>	<u>EMERGENCY PREPAREDNESS</u>	<u>HOSPITAL GRANT</u>	<u>HOSPITAL INSURANCE</u>	<u>BLOCK GRANT</u>	<u>TOTAL</u>
\$34,533 74,828	\$15,418		\$11,969		\$673,825 428,378 14,940
<u>\$109,361</u>	<u>\$15,418</u>	<u>NONE</u>	<u>\$11,969</u>	<u>NONE</u>	<u>\$1,117,143</u>
\$2,058					\$22,966 90,066
<u>2,058</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>113,032</u>
<u>107,303</u>	<u>\$15,418</u>	<u>NONE</u>	<u>\$11,969</u>	<u>NONE</u>	<u>1,004,111</u>
<u>\$109,361</u>	<u>\$15,418</u>	<u>NONE</u>	<u>\$11,969</u>	<u>NONE</u>	<u>\$1,117,143</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>PUBLIC WORKS FUNDS</u>	<u>HEALTH UNIT</u>	<u>AMBULANCE</u>	<u>CRIMINAL COURT</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem	\$197,661	\$36,328		
Sales and use	739,738		\$123,977	
Intergovernmental revenues:				
Federal funds	2,317			
State funds	104,998	6,135		
Fees, charges, and commissions				\$76,108
Fines and forfeitures	140,827			
Use of money and property	5,367	4,738	11,374	
Other	5,704			27,013
Total revenues	<u>1,196,612</u>	<u>47,201</u>	<u>135,351</u>	<u>103,121</u>
<u>EXPENDITURES</u>				
Current:				
General government				
Judicial				124,569
Other general government				
Public safety				
Public works	934,171			
Health and welfare		41,959	141,368	
Culture and recreation				
Debt service	91,434			
Total expenditures	<u>1,025,605</u>	<u>41,959</u>	<u>141,368</u>	<u>124,569</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	171,007	5,242	(6,017)	(21,448)
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from bank loan	97,000			
Increase in lease/purchases	35,975			
Proceeds from insurance claim				23,271
Operating transfers in				(1,267)
Operating transfers out	(5,090)			
Total other financing sources (uses)	<u>127,885</u>	<u>NONE</u>	<u>NONE</u>	<u>22,004</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	298,892	5,242	(6,017)	\$556
<u>FUND BALANCE (Deficit) AT BEGINNING OF YEAR</u>	<u>185,343</u>	<u>132,625</u>	<u>287,799</u>	<u>(35,019)</u>
<u>FUND BALANCE (Deficit) AT END OF YEAR</u>	<u>\$484,235</u>	<u>\$137,867</u>	<u>\$281,782</u>	<u>(\$34,463)</u>

<u>LIBRARY</u>	<u>EMERGENCY PREPAREDNESS</u>	<u>HOSPITAL GRANT</u>	<u>HOSPITAL INSURANCE</u>	<u>BLOCK GRANT</u>	<u>TOTAL</u>
\$79,965					\$313,954 863,715
15,103 1,433	\$8,621	\$250,000		\$116,744	127,682 376,236 1,433 216,935
2,100 3,697	1,223 343				24,802 36,757
<u>102,298</u>	<u>10,187</u>	<u>250,000</u>	<u>NONE</u>	<u>116,744</u>	<u>1,961,514</u>
					124,569 245,988 25,289 1,050,915 433,327 95,568 91,434
95,568	25,289	250,000	\$245,988	116,744	
<u>95,568</u>	<u>25,289</u>	<u>250,000</u>	<u>245,988</u>	<u>116,744</u>	<u>2,070,090</u>
6,730	(15,102)	NONE	(245,988)	NONE	(105,576)
(897)					97,000 35,975 70,666 23,271 (7,254)
<u>(897)</u>	<u>NONE</u>	<u>NONE</u>	<u>70,666</u>	<u>NONE</u>	<u>219,658</u>
5,833	(15,102)		(175,322)	NONE	114,082
<u>101,470</u>	<u>30,520</u>	<u>NONE</u>	<u>187,291</u>	<u>NONE</u>	<u>890,029</u>
<u>\$107,303</u>	<u>\$15,418</u>	<u>NONE</u>	<u>\$11,969</u>	<u>NONE</u>	<u>\$1,004,111</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1994

	<u>PUBLIC WORKS FUNDS</u>	<u>HEALTH UNIT</u>	<u>AMBULANCE</u>	<u>CRIMINAL COURT</u>
<u>REVENUES</u>				
Taxes:				
Ad valorem	\$59,013	\$35,618		
Sales and use	642,060		\$110,795	
Licenses and permits				
Intergovernmental revenues:				
Federal funds	2,925			
State funds	213,226	6,219		
Fees, charges, and commissions	140,855			
Fines and forfeitures				\$84,251
Use of money and property	5,600	3,616	9,635	32
Other	4,770			
Total revenues	<u>1,068,449</u>	<u>45,453</u>	<u>120,430</u>	<u>84,283</u>
<u>EXPENDITURES</u>				
Current:				
General government				
Judicial				102,406
Other general government	1,980	1,171		
Public safety				
Public works	990,950			
Health and welfare		38,722	139,557	
Culture and recreation				
Debt service	94,876			
Total expenditures	<u>1,087,806</u>	<u>39,893</u>	<u>139,557</u>	<u>102,406</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(19,357)	5,560	(19,127)	(18,123)
<u>OTHER FINANCING SOURCES</u>				
Proceeds from bank loan	20,000			
Proceeds from insurance claim				
Operating transfers in	129,000			13,661
Operating transfers out	(129,000)			
Total other financing sources	<u>20,000</u>	<u>NONE</u>	<u>NONE</u>	<u>13,661</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	643	5,560	(19,127)	(4,462)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>184,700</u>	<u>127,065</u>	<u>306,926</u>	<u>(30,557)</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$185,343</u>	<u>\$132,625</u>	<u>\$287,799</u>	<u>(\$35,019)</u>

<u>LIBRARY</u>	<u>EMERGENCY PREPAREDNESS</u>	<u>HOSPITAL INSURANCE</u>	<u>BLOCK GRANT</u>	<u>TOTAL</u>
\$78,405				\$173,036
				752,855
	\$12,829		\$21,489	37,243
13,692	1,275			234,412
858				141,713
1,571	730			86,552
				18,883
789				5,559
<u>95,315</u>	<u>14,834</u>	<u>NONE</u>	<u>21,489</u>	<u>1,450,253</u>
				102,406
2,577				5,728
	3,919			3,919
			21,489	1,012,439
				178,279
84,864				84,864
				94,876
<u>87,441</u>	<u>3,919</u>	<u>NONE</u>	<u>21,489</u>	<u>1,482,511</u>
7,874	10,915		NONE	(32,258)
		\$187,291		20,000
				187,291
				142,661
				(129,000)
<u>NONE</u>	<u>NONE</u>	<u>187,291</u>	<u>NONE</u>	<u>220,952</u>
7,874	10,915	187,291	NONE	188,694
93,596	19,605	NONE	NONE	701,335
<u>\$101,470</u>	<u>\$30,520</u>	<u>\$187,291</u>	<u>NONE</u>	<u>\$890,029</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Balance Sheet, December 31, 1995

	ROAD FUND	GRAVITY DRAINAGE DISTRICTS		
		NO. 1	NO. 2	NO. 3
<u>ASSETS</u>				
Cash and cash equivalents	\$20,344	\$25,569	\$24,956	\$7,776
Receivables	43,719	15,720	25,495	16,442
Interfund receivables	14,940			
TOTAL ASSETS	\$79,003	\$41,289	\$50,451	\$24,218
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts and withholdings payable	\$7,098			
Interfund payables	40,511	\$2,405	\$2,756	\$9,778
Total Liabilities	47,609	2,405	2,756	9,778
Fund Equity - fund balances - unreserved - undesignated	31,394	38,884	47,695	14,440
TOTAL LIABILITIES AND FUND EQUITY	\$79,003	\$41,289	\$50,451	\$24,218

WASTE COLLECTION FUND	LANDFILL SITE FUND	INTERIM LANDFILL CLOSURE FUND	TOTAL
\$119,706	\$14,513	\$29,223	\$242,087
36,552	51,450	109,407	298,785
			14,940
<u>\$156,258</u>	<u>\$65,963</u>	<u>\$138,630</u>	<u>\$555,812</u>
\$3,272	\$5,757		\$16,127
			55,450
<u>3,272</u>	<u>5,757</u>	<u>NONE</u>	<u>71,577</u>
<u>152,986</u>	<u>60,206</u>	<u>\$138,630</u>	<u>484,235</u>
<u>\$156,258</u>	<u>\$65,963</u>	<u>\$138,630</u>	<u>\$555,812</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	ROAD	GRAVITY DRAINAGE DISTRICTS		
		NO. 1	NO. 2	NO. 3
<u>REVENUES</u>				
Taxes:				
Ad valorem		\$18,138	\$28,124	\$18,431
Sales and use	\$291,102			
Intergovernmental revenues:				
Federal funds			2,317	
State funds	93,760	4,024	3,437	3,777
Fees, charges, and commissions				
Use of money and property	1,490	1,222	1,082	128
Other	4,324			
Total revenues	<u>390,676</u>	<u>23,384</u>	<u>34,960</u>	<u>22,336</u>
<u>EXPENDITURES</u>				
Current:				
Other general government				
Public works	410,486	25,341	29,410	11,876
Debt service				
Total expenditures	<u>410,486</u>	<u>25,341</u>	<u>29,410</u>	<u>11,876</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(19,810)	(1,957)	5,550	10,460
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds from certificates of indebtedness				
Increase in lease/purchases	35,975			
Operating transfers out	(2,518)			
Total other financing sources	<u>33,457</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	13,647	(1,957)	5,550	10,460
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>17,747</u>	<u>40,841</u>	<u>42,145</u>	<u>3,980</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$31,394</u>	<u>\$38,884</u>	<u>\$47,695</u>	<u>\$14,440</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - PUBLIC WORKS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1994

	ROAD FUND	GRAVITY DRAINAGE DISTRICTS		
		NO. 1	NO. 2	NO. 3
<u>REVENUES</u>				
Taxes:				
Ad valorem		\$18,814	\$29,066	\$11,133
Sales and use	\$249,182			
Intergovernmental revenues:				
Federal funds			2,925	
State funds	203,401	4,116	3,441	2,268
Fees, charges, and commissions				
Use of money and property	2,420	1,058	847	222
Other				
Total revenues	<u>455,003</u>	<u>23,988</u>	<u>36,279</u>	<u>13,623</u>
<u>EXPENDITURES</u>				
Current:				
Other general government		631	975	374
Public works	448,883	28,291	35,872	24,053
Debt service				
Total expenditures	<u>448,883</u>	<u>28,922</u>	<u>36,847</u>	<u>24,427</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	6,120	(4,934)	(568)	(10,804)
<u>OTHER FINANCING SOURCES</u>				
Proceeds from bank loan				
Operating transfers in				
Operating transfers out				
Total other financing sources	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	6,120	(4,934)	(568)	(10,804)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>11,627</u>	<u>45,775</u>	<u>42,713</u>	<u>14,784</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$17,747</u>	<u>\$40,841</u>	<u>\$42,145</u>	<u>\$3,980</u>

<u>WASTE COLLECTION FUND</u>	<u>LANDFILL SITE FUND</u>	<u>TOTAL</u>
		\$59,013
\$226,757	\$166,121	642,060
		2,925
		213,226
1,629	139,226	140,855
1,053		5,600
3,645	1,125	4,770
<u>233,084</u>	<u>306,472</u>	<u>1,068,449</u>
		1,980
163,975	289,876	990,950
	94,876	94,876
<u>163,975</u>	<u>384,752</u>	<u>1,087,806</u>
69,109	(78,280)	(19,357)
	20,000	20,000
	129,000	129,000
<u>(129,000)</u>		<u>(129,000)</u>
<u>(129,000)</u>	<u>149,000</u>	<u>20,000</u>
(59,891)	70,720	643
<u>113,412</u>	<u>(43,611)</u>	<u>184,700</u>
<u>\$53,521</u>	<u>\$27,109</u>	<u>\$185,343</u>

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Two Years Ended December 31, 1995

COMPENSATION PAID

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

POLICE JURORS

Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the police jury has elected the monthly payment method of compensation. Under this method jurors receive monthly compensation at varying rates, but not exceeding the maximum provided by State law.

COMMISSIONERS - GRAVITY DRAINAGE DISTRICTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 38:1794, each board member may receive per diem of up to \$60 for each day in the conduct of official business of the district, not to exceed 36 days each year.

The board of commissioners of Gravity Drainage District No. 1 have elected to receive \$35 per diem per meeting.

The board of commissioners of Gravity Drainage District No. 2 have elected to receive \$34 per meeting.

The board of commissioners of Gravity Drainage District No. 3 have elected to receive \$30 per meeting.

COMMISSIONERS - LIBRARY BOARD OF CONTROL

The commissioners of the library board of control receive no compensation from the library.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE

Schedule of Compensation Paid Police Jurors and Others
For The Two Years Ended December 31, 1995

	1995	1994
<u>Police Jurors</u>		
Acker, R. H. "Bud"	\$5,335	\$5,335
Arnold, Hoyt	5,335	5,335
Bell, Ples	6,000	6,000
Dillard, Sam	6,000	6,000
Hale, Thomas	4,900	6,000
Trevellion, William	6,000	6,000
Wiley, Woodrow, Jr.	11,272	10,272
Totals	\$44,843	\$44,943
 <u>Gravity Drainage District No. 1</u>		
Burns, Dennis	NONE	NONE
Mize, Owen	\$70	\$35
Rabb, Calvin - Chairman	70	105
Wiley, Woodrow, Sr.	70	105
Wiley, Woodrow, Jr.	70	105
Totals	\$280	\$350
 <u>Gravity Drainage District No. 2</u>		
Acker, R. H.	NONE	\$166
Blanche, Richard	\$102	NONE
Crigler, Bill	136	98
Frazier, James	136	166
Herring, LaVance	136	NONE
Vinson, David	34	166
Ziegler, Dale	NONE	166
Totals	\$544	\$762
 <u>Gravity Drainage District No. 3</u>		
Barry, B. O.	NONE	\$30
Fields, Elvadis	\$30	60
Lewis, Kenneth - Chairman	30	60
Miller, Fred M.	60	60
Pollard, Donald	60	60
Totals	\$180	\$270

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The reports are based solely on the audit of the financial statements.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

**Independent Auditor's Report on Internal Control Structure
Based Solely on an Audit of the Financial Statements**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 17, 1996.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the Tensas Parish Police Jury, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

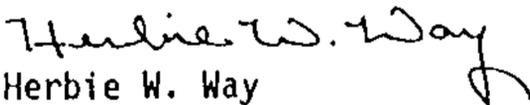
The management of Tensas Parish Police Jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For all of the internal control structure categories, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Internal Control Report
(Continued)

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the Tensas Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 17, 1996

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

55 Terra Avenue
Alexandria, LA 71303
318/442-7568
Fax: 318/442-9495

**Independent Auditor's Report on Compliance
With Laws and Regulations Based Solely on an
Audit of the Financial Statements**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 17, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

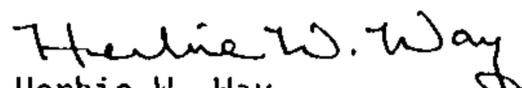
Compliance with laws and regulations applicable to the Tensas Parish Police Jury is the responsibility of the Tensas Parish Police Jury's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Tensas Parish Police Jury's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

In my prior audit report for the two years ended December 31, 1993, I reported certain findings relating to noncompliance with certain requirements of the Parish Transportation Act and the Local Government Budget Act. Those findings have been cleared by management.

I noted certain immaterial instances of noncompliance that I have reported to management of the Tensas Parish Police Jury in a separate letter dated June 17, 1996.

This report is intended for the information of the Tensas Parish Police Jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 17, 1996

OTHER REPORTS REQUIRED BY

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128

The following pages contain reports on the schedule of federal financial assistance, internal control structure, and compliance with laws and regulations required by OMB Circular A-128, *Audits of State and Local Governments*, the *Single Audit Act of 1984*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994
With Supplemental Information Schedules

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-21-96

Herbie W. Way
Certified Public Accountant

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

Primary Government Financial Statements
and Independent Auditor's Reports
As of December 31, 1995, and for the Years Ended
December 31, 1995 and 1994
With Supplemental Information Schedules

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TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Independent Auditor's Report, December 31, 1995

My audit was made for the purpose of forming an opinion on the financial statements. The accompanying supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements of the police jury. Such information has been subjected to the procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
June 17, 1996

TENSAS PARISH POLICE JURY, PRIMARY GOVERNMENT
ST. JOSEPH, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1995 AND FOR THE YEARS
ENDED DECEMBER 31, 1995 AND 1994

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1995

	GOVERNMENTAL FUND TYPE	SPECIAL REVENUE FUNDS	FIDUCIARY FUND TYPE - AGENCY FUND - DEFERRED COMPENSATION FUND
	GENERAL FUND		
<u>ASSETS AND OTHER DEBITS</u>			
Cash and cash equivalents	\$260,400	\$673,825	
Cash with plan administrator			\$15,828
Receivables	304,014	428,378	
Interfund receivables	75,127	14,940	
Land, buildings, and equipment			
Other debits - amount to be provided for retirement of general long-term debt			
	<u>\$639,541</u>	<u>\$1,117,143</u>	<u>\$15,828</u>
<u>TOTAL ASSETS AND OTHER DEBITS</u>			
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts and withholdings payable	\$17,170	\$22,966	
Interfund payables		90,067	
Deferred compensation benefits payable			\$15,828
Certificates of indebtedness payable			
Bank loan payable			
Lease/purchases payable			
Claims payable			
Landfill closure and postclosure care costs			
Total Liabilities	<u>17,170</u>	<u>113,032</u>	<u>15,828</u>
Fund Equity:			
Investment in general fixed assets			
Fund balances:			
Reserved for employee benefits	57,437		
Reserved for unemployment benefits	7,792		
Unreserved/undesignated	557,142	1,004,111	
Total Fund Equity	<u>622,371</u>	<u>1,004,111</u>	<u>NONE</u>
	<u>\$639,541</u>	<u>\$1,117,143</u>	<u>\$15,828</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>			

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		
GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
		\$934,225
		15,828
		732,392
		90,067
\$2,239,326		2,239,326
	\$453,315	453,315
<u>\$2,239,326</u>	<u>\$453,315</u>	<u>\$4,465,153</u>
		\$40,136
		90,067
		15,828
	\$97,000	97,000
	140,000	140,000
	27,689	27,689
	67,703	67,703
	120,923	120,923
NONE	453,315	599,345
\$2,239,326		2,239,326
		57,437
		7,792
		1,561,253
<u>2,239,326</u>	<u>NONE</u>	<u>3,865,808</u>
<u>\$2,239,326</u>	<u>\$453,315</u>	<u>\$4,465,153</u>

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$291,284	\$313,954	\$605,238
Sales and use		863,715	863,715
Other taxes	1,433		1,433
Licenses and permits	34,152		34,152
Intergovernmental revenues:			
Federal funds	20,462	127,682	148,144
State funds	180,311	376,236	556,547
Local funds			
Fees, charges, and commissions		1,433	1,433
Fines and forfeitures		216,935	216,935
Use of money and property	15,881	24,802	40,683
Other	164,588	36,757	201,345
Total revenues	<u>708,111</u>	<u>1,961,514</u>	<u>2,669,625</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	94,483		94,483
Judicial	70,483	124,569	195,052
Election	12,559		12,559
Finance and administration	46,973		46,973
Other general government	218,612	245,988	464,600
Public safety	94,728	25,289	120,017
Public works	2,514	1,050,915	1,051,129
Health and welfare	63,027	433,327	496,354
Culture and recreation	1,970	95,568	97,538
Economic development	4,267		4,267
Transportation	4,729		4,729
Debt service		91,434	91,434
Total expenditures	<u>614,345</u>	<u>2,067,090</u>	<u>2,681,435</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	93,766	(105,576)	(11,810)

(Continued)

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1995

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from bank loan		\$97,000	\$97,000
Increase in lease/purchases		35,975	35,975
Proceeds from insurance claims		70,666	70,666
Operating transfers in	\$7,254	23,271	30,525
Operating transfers out	(23,271)	(7,254)	(30,525)
Total other financing sources (uses)	<u>(16,017)</u>	<u>219,658</u>	<u>203,641</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	77,749	114,082	191,831
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>544,621</u>	<u>890,029</u>	<u>1,434,650</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$622,371</u>	<u>\$1,004,111</u>	<u>\$1,626,482</u>

(Concluded)

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1994

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$283,781	\$173,036	\$456,817
Sales and use		752,855	752,855
Other taxes	3,032		3,032
Licenses and permits	18,803		18,803
Intergovernmental revenues:			
Federal funds	78,391	37,243	115,634
State funds	237,552	234,412	471,964
Fees, charges, and commissions		141,713	141,713
Fines and forfeitures		86,552	86,552
Use of money and property	8,178	18,883	27,061
Other	208,989	5,559	214,548
Total revenues	<u>838,726</u>	<u>1,450,253</u>	<u>2,288,979</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	95,939		95,939
Judicial	69,478	102,406	171,884
Election	11,457		11,457
Finance and administration	33,932		33,932
Other general government	245,037	5,728	250,765
Public safety	205,988	3,919	209,907
Public works	19,617	990,949	1,010,566
Health and welfare	53,448	178,279	231,727
Culture and recreation	272	84,864	85,136
Economic development	4,503	21,489	25,992
Transportation	14,118		14,118
Debt service		94,876	94,876
Total expenditures	<u>753,789</u>	<u>1,482,510</u>	<u>2,236,299</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	84,937	(32,257)	52,680

(Continued)

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1994

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Proceeds from bank loan		\$20,000	\$20,000
Proceeds from insurance claims		187,291	187,291
Operating transfers in		142,660	142,660
Operating transfers out	(\$13,660)	(129,000)	(142,660)
Total other financing sources (uses)	<u>(13,660)</u>	<u>220,951</u>	<u>207,291</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	71,277	188,694	259,971
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>473,344</u>	<u>701,335</u>	<u>1,174,679</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$544,621</u>	<u>\$890,029</u>	<u>\$1,434,650</u>

(Concluded)

The accompanying notes are an integral part of this statement.

TENSAS PARISH POLICE JURY
 St. Joseph, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget (GAAP) Basis and Actual
 For the Year Ended December 31, 1995

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES</u>			
Taxes:			
Ad valorem	\$287,952	\$291,284	\$3,332
Sales and use			
Other taxes	2,000	1,433	(567)
Licenses and permits	23,300	34,152	10,852
Intergovernmental revenues:			
Federal funds	20,000	20,462	462
State funds	187,242	180,311	(6,931)
Local funds			
Fees, charges, and commissions			
Fines and forfeitures			
Use of money and property	4,200	15,881	11,681
Other	23,238	164,588	141,350
Total revenues	<u>547,932</u>	<u>708,111</u>	<u>160,179</u>
<u>EXPENDITURES</u>			
Current:			
General government:			
Legislative	74,690	94,483	(19,793)
Judicial	14,786	70,483	(55,697)
Elections	52,768	12,559	40,209
Finance and administration	213,558	46,973	166,585
Other general government	100,736	218,612	(117,876)
Public safety		94,728	(94,728)
Public works	80,886	2,514	78,372
Health and welfare	2,220	63,027	(60,807)
Culture and recreation	5,509	1,970	3,539
Economic development	22,700	4,267	18,433
Transportation		4,729	(4,729)
Debt service			
Total expenditures	<u>567,853</u>	<u>614,345</u>	<u>(46,492)</u>

(Continued)

The accompanying notes are an integral part of this statement.

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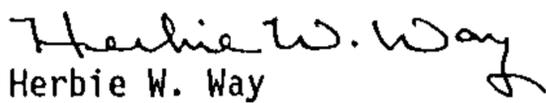
**Independent Auditor's Report on Schedule
of Federal Financial Assistance**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the financial statements of the Tensas Parish Police Jury for the two years ended December 31, 1995, and have issued my report thereon dated June 17, 1996. These financial statements are the responsibility of the police jury's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the financial statements of the Tensas Parish Police Jury, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.


Herbie W. Way
Alexandria, Louisiana
June 17, 1996

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

Schedule of Federal Financial Assistance
For the Years Ended December 31, 1995 and 1994

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES	
		1995	1994
<u>UNITED STATES DEPARTMENT OF AGRICULTURE</u>			
Passed through Louisiana Department of Social Services:			
Food Stamps	10.551	1,809,200 *	1,844,379 *
State Administrative Matching Grants for Food Stamp Program	10.561	<u>20,462</u>	<u>21,275</u>
Total United States Department of Agriculture		<u>1,829,662</u>	<u>1,865,654</u>
<u>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants/Small Cities Program	14.219	<u>116,744</u>	<u>21,489</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance	83.503	<u>8,621</u>	<u>12,829</u>
<u>UNITED STATES DEPARTMENT OF THE INTERIOR</u>			
Direct program - Payments-in-Lieu-of Taxes	NONE	<u>2,317</u>	<u>59,614</u>
Total Issues/Expenditures		<u>\$1,957,344</u>	<u>\$1,959,586</u>

* - Denotes Major Federal Financial Assistance Program.

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**Independent Auditor's Report on the Internal
Control Structure Used in Administering
Federal Financial Assistance Programs**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 17, 1996. I have also audited the police jury's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated June 17, 1996.

I conducted my audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the police jury complied with laws and regulations, *noncompliance with which would be material to a major federal financial assistance program*.

In planning and performing my audit as of December 31, 1995, and for the years ended December 31, 1995 and 1994, I considered the police jury's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinions on the police jury's financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated June 17, 1996.

The management of the police jury is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Federal Internal Control Report
(Continued)

with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting controls:

- Budgeting and budgetary reporting
- Revenues/receivables
- Expenditures/payables
- Payroll/personnel

Grant administration controls:

General requirements:

- Political activity
- Civil rights
- Allowable costs principles
- Drug-free Workplace Act
- Administrative requirements (Common Rule)

Specific requirement:

- Types of services
- Reporting
- Special requirements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the years ended December 31, 1995 and 1994, the police jury expended 94.10 percent and 92.43 percent, respectively, of its total federal financial assistance under major federal financial assistance programs.

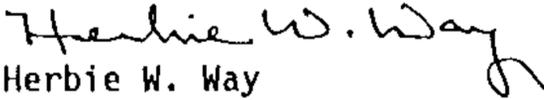
I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the police jury's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. My procedures are less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Federal Internal Control Report
(Continued)

more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 17, 1996

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**Independent Auditor's Report on Compliance
With the General Requirements Applicable to
Federal Financial Assistance Programs**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

I have audited the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 17, 1996.

I have applied procedures to test the Tensas Parish Police Jury's compliance with the following requirements applicable to each of its federal financial assistance programs, the major programs of which are identified in the schedule of federal financial assistance, for the two years ended December 31, 1995, applicable to the entity's federal financial assistance programs: political activity, civil rights, allowable costs principles, Drug-free Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the police jury's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

In the prior audit report, for the two years ended December 31, 1993, I reported a finding relating to noncompliance with the Drug-Free Workplace Act. This finding has been resolved by management through the adoption of a Drug-Free Workplace policy.

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**Independent Auditor's Report on Compliance
With Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

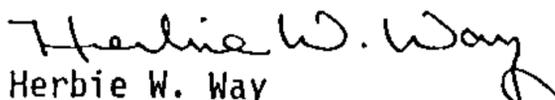
I have audited the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 17, 1996.

I have also audited the Tensas Parish Police Jury's compliance with the requirements governing reporting and special requirements that are applicable to its major federal financial assistance program, as identified in the accompanying schedule of federal financial assistance, for the two years ended December 31, 1995. The management of the police jury is responsible for compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about police jury's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the police jury complied, in all material respects, with the requirements governing reporting and security of food stamps that are applicable to its major federal financial assistance program for the two years ended December 31, 1995.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 17, 1996

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**Independent Auditor's Report on Compliance
With Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana

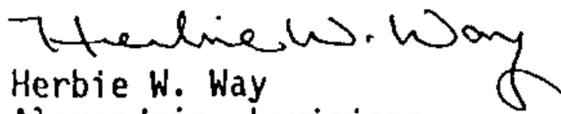
I have audited the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and have issued my report thereon dated June 17, 1996.

In connection with my audit of the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the two years ended December 31, 1995.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Tensas Parish Police Jury's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the police jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the police jury. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


Herbie W. Way
Alexandria, Louisiana
June 17, 1996

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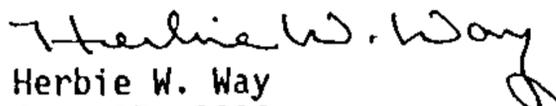
TENSAS PARISH POLICE JURY
St. Joseph, LA

In planning and performing my audit of the financial statements of the Tensas Parish Police Jury as of December 31, 1995, and for the years ended December 31, 1995 and 1994, I considered the jury's internal control structure relating to accounting/financial reporting and compliance with laws and regulations to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on the Tensas Parish Police Jury's internal control structure in my report dated June 17, 1996. This letter does not affect my report dated June 17, 1996, on the financial statements of the Tensas Parish Police Jury.

At your request and convenience, I will be pleased to discuss these matters in further detail, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,


Herbie W. Way
June 17, 1996

**TENSAS PARISH POLICE JURY
MANAGEMENT LETTER POINTS**

1. **PARISH TRANSPORTATION ACT** -- requires the jury, through the parish manager, to establish and maintain a maintenance program relating to roads, bridges, etc., in the parish. A review of these schedules disclosed that these schedules do not identify the roads upon which maintenance is being performed.

RECOMMENDATION -- to ensure that public funds are expended only on parish roads, the maintenance schedules should be revised to include a description of the roads being maintained. The description of these roads should correspond to the description contained on the parish's inventory of formally adopted roads.

2. **LOCAL GOVERNMENT BUDGET ACT** -- requires that a local governmental entity adopt an annual operating budget for its general fund and all special revenue funds.

RECOMMENDATION -- to ensure compliance with this provision, the police jury should adopt a consolidated budget which would include all special revenue funds of the police jury, including block grant programs administered by third parties.

3. **GENERAL FIXED ASSETS** -- police jury needs to update procedures used to account for the general fixed assets (GFA).

RECOMMENDATION -- conduct a complete physical inventory of all GFA at least once every three years; revise the format of the detailed GFA records to provide the information necessary to properly account for additions and/or deductions to the GFA on an annual basis; formally adopt a "capitalization policy relating to establishing control over GFA of the jury, and delete (remove) all GFA that do not meet or exceed the established threshold and, in the future, record as GFA only those items that meet or exceed the established threshold; provide estimated historical cost information on those GFA that have not been assigned a dollar value; establish a system of control relating to updating of general fixed asset records of all funds of the police jury.

3. **FUND DEFICIT** -- The Criminal Court Fund has a deficit in the unreserved/undesignated fund balance at December 31, 1995, in the amount of \$34,463.

RECOMMENDATION -- the jury should contact the district attorney and judge to implement a plan of operations to increase revenues and/or decrease expenditures to eliminate the deficit and ensure that once this deficit is eliminated, the fund operates within its means.

TENSAS PARISH POLICE JURY
St. Joseph, Louisiana
Management Letter Points
(Continued)

4. **UNFAVORABLE VARIANCES** -- the following special revenue funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>	
Emergency Preparedness	\$13,200	\$25,289	\$12,089	47.80%
Interim Site Closure	87,500	91,448	3,948	4.31

RECOMMENDATION -- the jury should monitor and amend the budgets to ensure that unfavorable variances do not occur, especially those variances in excess of 5 percent of total expenditures.

Management has provided assurances that these recommendations will be implemented.